In the High Court of Judicature at Madras

Dated: 09.01.2007

Coram:

The Honourable Mr.Justice P.SATHASIVAM
and
The Honourable Mr.Justice N. PAUL VASANTHAKUMAR

Writ Petition Nos.16719, 17194, 20002 of 2004, 951, 999 and 25242 of 2005
and connected miscellaneous petitions.

P.Balasubramaniam	Petitioner in WP.16719/04
M.Nallanasamy	Petitioner in WP.17194/04
A.M.Munuswamy Mudaliar	Petitioner in WP.20002/04
Mr.A.Kumar Reddy	Petitioner in WP.951/05
Chitra Senthilvel	Petitioner in WP.999/05
P.Usman	Petitioner in WP.25242/05

vs

The State of Tamil Nadu rep. by its Secretary, Home (Transport) Department, Fort St.George, Chennai - 9.	1st Respondent in WP.16719/04,17194/04, 20002/04, 951/05, 999/05
The Registering Authority (M.V), Erode.	2nd Respondents in WP.16719/04
The Regional Transport Officer, Salem, Salem District	2nd Respondent in WP.17194/04
The Regional Transport Officer, Kancheepuram	2nd Respondent in WP.20002/04
The Regional Transport Officer, Vellore	2nd Respondent in WP.951/05
The Regional Transport Officer, Registering Authority, Pollachi, Coimbatore District.	2nd Respondent in WP.999/05
1. State of Tamil Nadu rep. by Secretary, Commercial Tax Department, Fort St.George, Chennai - 9	

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2. The Commercial Tax Officer,
46, Greams Road, Chennai - 6.

3. The Regional Transport Officer,
(South) Chennai. Respondents 1 to 3 in WP.25242/05.

Writ petitions filed under Article 226 of the Constitution of India, praying for issuance of a writ of Declaration declaring section 4(1-A)(a) inducted by the Tamil Nadu Act 27 of 1998 as amended by Tamil Nadu Act 13 of 2003 by substituting Schedule III Part I of the Tamil Nadu Motor Vehicles Taxation Act 1974 as ultravires (1) in so far as it amounts to levy of life tax in respect of the petitioners new car of FIAT PALIO 1-9 DSL make is concerned. (WP.16719/04)

(2) and violative of Article 14 of the constitution of India in so far as it amounts to levy of life tax for new registration of vehicle in so far as the petitioner is concerned. (WP.17194/04, 999/05)

(3) and violative of Article 14 and 19(1)(g) of the constitution of India in so far as it amounts to levy of life of life-Tax for new registration of vehicle in so far as the petitioner is concerned (WP.No.20002/04 & 951/05)

(4) and violative of Article 14 of the constitution in respect of the petitioner vehicle viz., Chassis No.WPOZZZ98Z5U723828 Engine No.62507785 (WP.No.25242/05)

For Petitioner : Mr. S. Kaithamalai Kumaran
in WP.16719/04

For petitioner : Mr. N. Manokaran
in WP.17194/04

For petitioner : Mr. D.S. Rajasekaran
in WP.20002/04
For petitioner : Mr. R. Natesan
in WP.951/05
For petitioner : Mr. D. Neveen Durai Babu
in WP.999/05

For petitioner : Mr. C. Kathiravan
in WP.25242/05

For Respondents : Mr. K. Elango
Spl. Govt., Pleader

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COMMON ORDER

(Order of the Court was made by P.SATHASIVAM,J.)

It is not in dispute that in view of the decision of Division Bench of this Court in the case of K.M. Vijayan vs. State of Tamil Nadu reported in 2005 (4) CTC 337, the above writ petitions are liable to be dismissed. Accordingly, the above writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are also dismissed.

Sd/
Asst.Registrar

/true copy/

Sub Asst.Registrar

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To

1.The Secretary,
State of Tamil Nadu
Home (Transport)
Department, Fort St. George
Chennai 600 009.

2. The Secretary to the Government of Tamil Nadu,
Commercial Tax Department,
Fort St.George, Chennai - 9

3.The Registering Authority (MV)
Erode.

4. The Regional Transport Officer,
Salem.

5. The Regional Transport Officer,
Kancheepuram.

6. The Regional Transport Officer,
Vellore.

7. The Regional Transport Officer,
Registering Authority,
Pollachi, Coimbatore District.

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8. The Regional Transport Officer,
(South) Chennai.

9. The Commercial Tax Officer,
46, Greams Road, Chennai.

1 cc To Mr.N.Manokaran, Advocate, SR.1832.
1 cc To Mr.D.Naveen Durai Babu, Advocate, SR.2209.
1 cc To The Special Government Pleader (Taxes), SR.1971.
2 cc To The Government Pleader, SR.1823, 1822.

BV(CO)
RVL 03.02.2007

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